



Finance Act 1990

1990 CHAPTER 29

PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

Oil industry

^{F1}61

Textual Amendments

F1 S. 61 repealed (for losses incurred in accounting periods ending on or after 01.04.1991) by [Finance Act 1991 \(c. 31, SIF 63:1\)](#), s. 123, [Sch. 19 Pt.V](#) Note 4(c).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1990, Section 61.